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REVENUE TAX GUIDE

PRINCE EDWARD ISLAND

RTG: 149 **July 1998**

For Historical Reference Only

Effective April 1, 2013, the Province of Prince Edward Island adopted the harmonized sales tax (HST). HST replaces the former provincial revenue sales tax (PST). The information provided on the PST is presented for historical reference only. Please refer to the Canada Revenue Agency for assistance with the application of the HST.

PET GROOMING SERVICES

On June 18, 1993, clause 12(1)(v.1) of the *Revenue Tax Act* which provided a general exemption from provincial revenue tax (PST) for pets and pet food, was repealed. From that day forward pets (dogs, cats, rabbits, goldfish, canaries, hamsters, budgies, tropical fish etc.) were considered to be taxable goods and the 10% provincial revenue tax (PST) was to be added to the GST included retail selling price of such pets at the time of sale.

The services provided by pet groomers including clipping, cleaning and brushing of pets is a taxable service because it is performed on a taxable good.

Clause 1(1)(r) of the *Revenue Tax Act* Regulations says that labour expended or used to adjust, apply, **clean**, install, **maintain**, remodel, rebuild, repair, recondition and **service** goods which are taxable under the Act is also taxable.

Therefore, effective June 18, 1993, persons or businesses engaged in the grooming of pets for gain are required to register as vendors with the Taxation and Property Records Division and collect and remit provincial revenue tax (PST) on their pet grooming fees.

Further Information

For copies of the *Revenue Tax Act*, *Revenue Administration Act* and Regulations and any inquiries regarding this Revenue Tax Guide, please contact:

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This guide is prepared for information purposes only, and should not be considered a substitute for the applicable statutes. Should there be any conflict between the contents of this guide and the statutes, the statutes shall prevail.